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FR-127		2000		★★★ GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICE OF TAX AND REVENUE		OFFICIAL USE ONLY	
Extension of Time to File							
D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN							
Taxable year beginning:		ending:		Date Received			
First Name and Initial		Last Name		Your Social Security No.			
Spouse's First Name and Initial (if joint return)		Last Name		Spouse's Social Security No.			
Number and Street or Rural Route, City, State, Zip				Telephone Number			
Home Address (Number and Street)		Apt. No.	City	State	Zip		
PART I. Request for Extension of Time to File. Complete Part I and submit this form with your payment of any tax due as shown on Line 7.							
1. A 4-month extension of time until August 15, 2001 for calendar year 2000 or until _____ for a fiscal year return, is hereby requested to file a District of Columbia (check one) <input type="checkbox"/> Individual income tax return, Form D-40EZ <input type="checkbox"/> Individual income tax return, Form D-40 <input type="checkbox"/> Fiduciary income tax return, Form D-41							
2. Total income tax liability for 2000 (If none, enter zero (0.)							
3. D.C. income tax withheld in 2000							
4. 2000 estimated tax payment (include any 1999 overpayment shown as a credit to your 2000 estimated tax on your 1999 return, Form D-40)							
5. Other payments							
6. Total payments (Add Lines 3, 4 and 5)							
7. Balance due. (Line 2 minus Line 6) You must submit payment in full with this form, or your request will not be accepted.							
NOTE: You will be subject to failure to pay penalty and interest on any tax due and not paid with this request							
PART II. Request for Additional Extension of Time to File. Complete this part and send this form in duplicate, with your payment of any tax due.							
8. An additional extension (not to exceed 2 months) until _____ is hereby requested to file a District of Columbia (check one): <input type="checkbox"/> Individual income tax return, Form D-40EZ <input type="checkbox"/> Individual income tax return, Form D-40 <input type="checkbox"/> Fiduciary income tax return, Form D-41.							
State in detail the reason(s) for the request _____ _____ _____							
Taxpayer(s) signature(s) (If signed by another person, see instructions on reverse side.				Date		Telephone No.	
NOTICE TO APPLICANT: <input type="checkbox"/> Upon consideration of your request an extension of time to file is hereby granted until: _____ <input type="checkbox"/> Your request cannot be considered since it was postmarked after the due date of the return. Your return should be filed without further delay. <input type="checkbox"/> Careful consideration has been given to the reason(s) and other data submitted with your request but it has been determined that the extension is not warranted. Your return should be filed by the regular due date or within 10 days of the date entered below on this notice if the end of the 10-day period is later than the regular due date. Please attach this form to the return to explain any delay in filing. <input type="checkbox"/> Your request is denied for failure to state a reason. <input type="checkbox"/> Your request is denied since you failed to pay the balance of tax due. <input type="checkbox"/> Other: _____ _____ _____							
OFFICIAL USE ONLY		Customer Service Administration (Authorized Signature)				Date	

INSTRUCTIONS

PURPOSE – A taxpayer must use Form FR-127 to request a four month extension of time, or an additional two-month extension of time, to file an Individual Income Tax Return, Form D-40, Form D-40EZ or Fiduciary Income Tax Return, Form D-41.

WHEN TO SUBMIT FORM FR-127 – The request for an extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously approved four-month extension request.

WHERE TO MAIL – Mail the completed form with your payment of any tax due (Line 7 of Form FR-127) to the Office of Tax and Revenue, Returns Processing Administration, 6th floor 941 North Capitol Street, N.E. Washington, D. C., 20002. Be sure to sign and date the form. Make the check or money order payable to the D.C. Treasurer. Please put your social security number on your payment and the notation “2000, FR-127”.

PART I. REQUEST FOR EXTENSION OF TIME – A four month extension of time will be granted if you complete the form properly, file it on time and **PAY** the amount of tax due (Line 7). You need to submit only the original request form; do not file in duplicate. However, a copy must be attached to your return when filed. A separate request must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. REQUEST FOR ADDITIONAL EXTENSION OF TIME TO FILE – Complete Part II to request an additional extension of time to file your return (but not to exceed two months) only if you were previously granted a four-month extension and you need more time. Part II must be submitted in duplicate.

Your request for an additional extension must show reasonable cause for not filing your return within the four-month extension period. Approval of the request will depend on your efforts to meet the filing date requirements and not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES – Those individuals living or traveling outside the continental limits of the United States at the time their return is due to be filed may complete **PART I** to request a four-month

extension of time to file. Such individuals may also request an additional extension of time to file of eight months by completing **PART II** if more time is needed. The original request for extension of time must be filed on time and any balance of tax due (Line 7 of Form FR-127) must be paid at that time.

FEDERAL EXTENSION FORMS - The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE EVALUATED BASED UPON FORM FR-127 ONLY.**

PENALTIES – The penalty for failure to file a return on time or failure to pay any tax due is **5%** of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that the failure to file or pay continues, but will not be more than **25%** of the tax due.

INTEREST – Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE – The request must be signed by the taxpayer or a duly authorized agent. If a person with a duly authorized power of attorney signs it, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to him/her may sign it. However, the signer must state at the bottom of this page the reasons for his/her signature and the nature of his/her relationship to the taxpayer.

SOCIAL SECURITY NUMBER – Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided on Form FR-127. Your social security number is necessary for the identification of your tax account with the District and will only be used for tax administration purposes.

PAYMENT BY CREDIT CARD – You may not pay your tax using a credit card where payment is made with an extension of time to file request.